

Amneal Pharmaceuticals LLC
Return Goods Policy
January 1, 2023

Amneal Pharmaceuticals LLC (“Amneal”) values the business of all of our customers and is committed to providing our customers with excellent service in all phases of their relationship with us. To ensure returned goods are processed and credited in a timely manner, Amneal has contracted with Inmar Pharmaceutical Services (“Inmar”), as our exclusive processor to administer expired product returns. All other returns (overstock, damaged, etc.) will continue to be processed directly by Amneal. **Amneal will not assume responsibility for processing or handling charges incurred by customers using other return facilities/policies or wholesalers for processing and destruction costs.**

In order to return expired Amneal product(s) only, please visit Inmar’s website at <https://clsnetlink.com>. Customers will be required to upload a debit memo in PDF format. This is the most efficient way to obtain your return label and track the progress of your return. Costs incurred by Amneal due to failure to follow these instructions, or for the return of non-Amneal product(s), will be deducted from the credit issued.

Customer Service representatives at Inmar Pharmaceutical Services are available to answer questions you may have on how to return expired product at 1-800-967-5952.

In order to return current dated (damaged, etc.) Amneal product(s), please contact the Amneal Product Returns & Discrepancies Supervisor at 866-525-7442 or email CustomerRelations@amneal.com. All current dated returns, once approved, must be accompanied by your debit memo showing National Drug Code (“NDC”), Quantity, Lot # and Expiration Date, and then forwarded to:

Amneal Pharmaceuticals LLC
118 Beaver Trail
Glasgow, KY 42141

NOTE: Any product returned to an incorrect location will receive no credit.

Credit

Credit will be issued, at Amneal’s discretion, based on the following:

- Credit will be provided through credit memos only.
- No credit will be issued for “paper only returns”. Product must be returned in its original packaging for credit.
- Returned quantities will be audited by the Amneal return goods processor, and final credit will be based on the Amneal return goods processor’s count.
- Amneal reserves the right to destroy without notification, credit, exchange or return to the customer, any product return that does not conform to this policy.

Returnable Product

- Original, unopened, seal-intact product within six (6) months preceding the expiration date (in dated) and up to twelve (12) months past the expiration date (outdated) are eligible for credit. Product expiration date is the last calendar day of the month.
- Product packaged in compliance with applicable serialization regulations.

- Partial returns will be accepted only when required by applicable state law.
 - Prior return authorization is required to return product(s) where applicable.
 - Credit will not be issued without prior notification and authorization of the return.
 - Amneal shall have no responsibility or liability for product(s) returned without prior notification.
- Customers are limited to a maximum of five (5) units of returnable Biosimilar product due to spoilage per calendar year for any Biosimilar product(s).
- For Biosimilar product(s) purchased for, but is no longer conducive for use by, a patient because patient is deceased or has sought treatment in another unrelated facility.

Expired Stock

Biosimilar Products

- A biosimilar product is a product approved under the 351 (k) biologics license application process under the USFD.
- For direct purchasing customers, credit will be calculated and issued based on the wholesale acquisition cost (“WAC”) at the time of purchase of the returned product, less five percent (5%), unless otherwise prohibited or modified by applicable law.
- For contracted customers, credit will be issued based on the lowest invoice price charged customer in the most recent twenty-four (24) month period less a twenty-five (25%) processing fee, unless otherwise prohibited or modified by applicable law.

Brand / Specialty Products

- For direct purchasing customers, credit will be calculated and issued based on the wholesale acquisition cost (“WAC”) at the time of purchase of the returned product, less five percent (5%), unless otherwise prohibited or modified by applicable law.
- For contracted customers, credit will be issued based on the lowest invoice price charged customer in the most recent twenty-four (24) month period less a twenty-five (25%) processing fee, unless otherwise prohibited or modified by applicable law.
- Credit shall not be issued for more than 1% of the prior year’s unit purchases.
- **Albenza and Dexedrine are non-returnable (No Credit).**
 - To avoid overstocking, Albenza and Dexedrine shall be shipped on a non-returnable basis.

Generic Products

- For direct purchasing customers, credit will be calculated and issued based on the lesser of: (i) current invoice price, or (ii) the lowest invoice price charged in the most recent twenty-four (24) month period; less a twenty-five percent (25%) processing fee, unless otherwise required by applicable law.
- For indirect purchasing customers, credit through an authorized distributor will be calculated and issued based on the lesser of: (i) current net contract price for wholesale customers returning unsold product, (ii) the lowest net contract price charged in the most recent twenty-four (24) month period, or (iii) an average selling price calculated by Amneal if (i) and (ii) are unavailable; less a twenty-five percent (25%) processing fee, unless otherwise prohibited or modified by applicable law.

Epinephrine Auto-Injector

- **Returnable Product (Credit):**
 - Return of Epinephrine auto-injector in the two-pack configuration is limited solely to expired product (no greater than 12 months past expiration date).
 - Product must be returned in the original sealed two-pack shelf package.

- Product must be returned by an authorized wholesaler of the Generics Division or retail pharmacies that acquired the product from an authorized wholesaler.
- **Non-returnable (No Credit):**
 - Epinephrine auto-injector in the two-pack configuration returned prior to product expiration date (*6-month prior clause does not apply*).
 - Epinephrine auto-injector product not in the original sealed two-pack shelf package.
 - Epinephrine auto-injector in the single-pack configuration.
 - All other requirements outlined in the Non-Returnable Product section below.

Lioresal

All sales of Lioresal will adhere to Amneal's attached Return Goods Policy with the following exceptions:

- All product returns will be processed at the customer purchase price at the time of purchase.
- There will be no restocking fee on returned products.
- There is no cap on product returns for each customer.
- Return Authorization may be obtained by faxing your request to (614) 652-0271 or emailing your request to GMB-SPS-ReturnRequests@cordlogistics.com.

Shipping Errors

Amneal must be notified of any shipping disputes within three (3) business days of receipt of product(s). Product(s) shipped in error by Amneal must be returned within thirty (30) business days of shipment to receive one hundred percent (100%) credit. Customer will make best efforts to retain any product shipped in error. Contact Amneal Returns Department to arrange for the return of said product(s). Product(s) returned after thirty (30) business days of shipment shall be considered excess stock (see section on Excess Stock below).

*If the error involves **controlled substance products**: Amneal must be notified, within 24 hours of receipt of the order, of any overages or mistakes in the controlled substance order. See **Controlled Products---Damages/Shortages Below**.*

Customer Ordering Errors

All Products and Product Categories listed in this policy, with the exception of Biosimilar Products:

Amneal must be notified of any ordering error within three (3) business days of shipment. Product(s) ordered in error by customer must be returned within thirty (30) business days of shipment to receive credit. Customer is responsible for a handling and restocking fee that is ten percent (10%) of the Invoice Price, with a minimum cost of \$250.00. Product(s) returned after thirty (30) business days of the shipment date shall be considered excess stock (see section below on Excess Stock).

Biosimilar Products (ONLY):

Amneal must be notified of any ordering error within five (5) business days of shipment. Product(s) ordered in error by customer must be returned within thirty (30) business days of shipment to receive credit. Customer is responsible for a handling and restocking fee that is five percent (5%) of the Invoice Price, with a minimum cost of \$250.00. Product(s) returned after thirty (30) business days of the shipment date shall be considered excess stock (see section below on Excess Stock).

- For Biosimilar product(s) purchased for, but is no longer conducive for use by, a patient because patient is deceased or has sought treatment in another unrelated facility.

Excess Stock

Product(s) not shipped in error or not ordered in error shall be considered excess stock when returned. Customer will be charged a twenty-five percent (25%) handling and restocking fee.

- For Biosimilar product(s) purchased for, but is no longer conducive for use by, a patient because patient is deceased or has sought treatment in another unrelated facility.

Non-Control Damages/Shortage

Amneal must be notified of any shipping disputes within three (3) business days of receipt. In an effort to minimize any delay in resolving a damage or shortage claim, all orders will be deemed counted and inspected upon customer's acceptance of delivery from the carrier. Any exception must be noted on customer's copy of the carrier's packing list and freight bill or bill of lading. The carrier must countersign the packing list and freight bill or bill of lading. The customer must forward the signed packing list and freight bill or bill of lading to the Amneal Product Returns & Discrepancies Supervisor, at the address provided above.

Product damaged at the customer's warehouse or store level is not returnable.

Control Products – Damages/Shortages

If the issue involves controlled substance products, Amneal must be notified within twenty-four (24) hours upon receipt of any shortage in the controlled substance order. Shipments signed for without discrepancies will obligate the customer to report controlled product substance shortages directly to the Drug Enforcement Agency ("DEA") on a DEA-106, Report of Theft or Loss of Controlled Substances, online at: www.deadiversion.usdoj.gov/21cfr_reports/theft/index.html.

Obsolescence and Rate Return Limits

Amneal reserves the right to limit or restrict customer purchase activity for customers with product obsolescence and/or return rates higher than five percent (5%) on any given product per calendar year compared to the prior calendar year's customer product purchases.

Transportation Charges

Unless expressly authorized in writing, freight charges for all returns because of normal business operations are the responsibility of the customer. Cash on Delivery ("COD") shipments will be refused. Amneal is not responsible for lost or damaged shipments of returned product(s); insuring and tracking shipments are the responsibility of the customer.

Non-Returnable Product

- Product(s) sold as short-date, close-out, special promotion, and / or sold as non returnable.
- Professional samples.
- Product(s) provided free of charge, or labeled "free goods", "clinical trials" or otherwise distributed as a promotional incentive.
- Product(s) not purchased directly from Amneal or obtained other than through a source of normal distribution channels and /or purchased from a source other than an approved authorized distributor of Amneal.
- Product(s) distributed outside the US, Puerto Rico and all US territories.
- Product(s) purchased or otherwise obtained in violation of any Federal, State or Local law or regulation.
- Product(s) with the label defaced, covered, unreadable or removed.
- Product(s) with a covered, removed, missing or unreadable DEA, NDC, Lot number or expiration date.
- Product(s) deteriorated or damaged due to conditions beyond the control of the manufacturer such as improper storage, heat, cold, water, smoke, etc.
- Product(s) destroyed or damaged.
- Product sold in bulk package size (exceeding 1000 units per bottle), repackaged products or product not in its original containers.
- Product purchased for the purpose of stockpiling or for speculative means.
- Product must accompany the return form (no Form Only submissions).
- Product(s) outside of the six (6) months preceding expiration date or greater than twelve (12) months past expiration date.

- Product(s) not returned within thirty (30) days of authorization.
- Unauthorized returns.
- Product shall be ineligible for return when the intent of the customer is to temporarily reduce inventory. Credit may be reduced or refused when customer's inadequate inventory controls cause excessive product returns.
- Partial returns outside of the current state statutes where required by law.
- Products that require refrigeration (except Biosimilar product).
- Reconstituted product.

Amneal sales representatives are not permitted to modify any of the above policies.

Amneal shall not pay any fees, such as processing charges, in connection with the return of any product, except in the case of recalled products, which will be governed by Amneal's Recall policy.

Any and all credits provided pursuant to this Return Goods Policy are only valid if redeemed within one (1) year of issuance or shall be considered null and void.

Amneal shall provide information in response to inquiries regarding credits for the twelve (12) month period prior to request date.

Amneal officers reserve the right to make policy exceptions for extenuating circumstances and reserve the right to modify this policy at any time without advance notice.

For inquiries regarding product returns, please contact our Product Returns & Discrepancies team at returns@amneal.com.

Thank you for your business.